

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: July 30, 2010

Person to Contact:

Roger Meyer
ID # 0110429

Toll Free Telephone Number:
877-829-5500

Employer Identification Number:
39-0806251

MARQUETTE UNIVERSITY
% DENNIS BUTLER COMPTROLLER
PO BOX 1881
MILWAUKEE, WI 53201-1881

Dear Sir or Madam:

This is in response to your request of July 20, 2010, regarding your tax-exempt status.

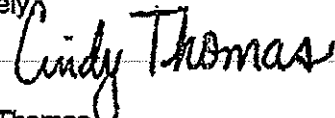
Our records indicate that a determination letter was issued in February 1970 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Thomas
Manager, Exempt Organizations
Determinations

Address any reply to: Federal Building and U. S. Court House, 315 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

ATTACHMENT III

District Director

Internal Revenue Service

Date: AUG 15 1977 In reply refer to: EP/EO:NS JAN:km
612-725-5211



Marquette University
615 North 11th Street
Milwaukee WI 53233



Gentlemen:

Form Number 990
Periods Ended: June 30, 1975

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- There is no change.
- You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

Department of the Treasury

Director

Internal Revenue Service

Date:

In reply refer to:

February 4, 1970

MILW-EO-70-26 JGB:je



Marquette University
615 North 11th Street
Milwaukee, Wisconsin 53233

Gentlemen:

Based on information supplied, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will be as stated in your exemption application.

We are not determining whether you are a private foundation as defined in new section 509(A) of the Code. Your attention is invited to new section 508(B) of the Code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

You are not required to file Federal income tax returns so long as you retain an exempt status unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. We are not determining in this letter whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

Any changes in operation from those described, or in your character or purposes, must be reported immediately for consideration of their effect upon your exempt status. You must also report any change in your name or address.

Marquette University

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed a waiver of exemption certificate as provided in the Federal Insurance Contributions Act.

This is a determination letter.

Very truly yours,

George O. Lethert

George O. Lethert
District Director

cc: Thomas J. Arenz

Department of the Treasury

District Director
Internal Revenue Service

Date: June 29, 1971 | In reply refer to: A:F:211 DJR:man

Marquette University
615 North 11th Street
Milwaukee, Wisconsin 53233



Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

George O. Lethart

District Director